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STATUTORY INSTRUMENTS

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**2020 No. 459**

**The Value Added Tax (Extension of Zero-Rating to Electronically Supplied Books etc.) (Coronavirus) Order 2020**

**Amendment of Group 3 of Schedule 8 to the Value Added Tax Act 1994**

5. After Note (2) insert—

“(2A) Item 7 does not include services in circumstances where—

- (a) the supply of the services is connected with a supply of goods or services; and
- (b) those connected supplies are made by different suppliers.”.